Declaration and Power of Attorney – Ser. No. 10/579,368 Attorney Docket No. KAWZ 200114 Page 1 of 2

DECLARATION AND POWER OF ATTORNEY FOR PATENT APPLICATION

As a below inventor, I hereby declare that:

My residence, post office address and citizenship are as stated below next to my name,

I believe I am the original, first and sole inventor of the subject matter which is claimed and for which a patent is sought by patent application entitled:

METHOD AND APPARATUS FOR TREATING AMMONIA-CONTAINING GAS said patent application having been made by way of international (PCT) application no. PCT/JP2004/16868 designating the United States of America and having an international filing date of November 12, 2004, said application now assigned Ser. No. 10/579,368 based upon a U.S. National Phase submission made May 15, 2006, said application amended on May 15, 2006 by preliminary amendment.

I hereby state that I have reviewed and understand the contents of the above-identified specification, including the claims, as amended by any amendment referred to herein.

I acknowledge the duty to disclose information that is material to the patentability in accordance with Title 37, code of Federal Regulations, Section 1.56.

I hereby claim foreign priority benefits under Title 35, United States Code, Section 119 or 365(b) of any foreign application(s) for patent or inventor's certificate, or 365(a) of any PCT international application which designated at least one country other than the United States of America, listed below and have also identified below any foreign application(s) for patent or inventor's certificate or of any PCT international application for the same subject matter and having a filing date before that of the application on which priority is claimed:

2003-385245	<u>Japan</u>	November 14, 2003
(Number)	(Country)	(Filing Date)

I hereby claim the benefit under Title 35, United States Code, Section 119(e) of the United States provisional application(s) listed below:

Prior Provisional U.S. Patent Application(s):			
(Application Serial No.)	(Filing Date)		

I hereby claim the benefit under Title 35, United States, Section 120 of any United States application(s) or any PCT international application designating the United States of America, listed below and, insofar as the subject matter of each of the claims of this application is not disclosed in the prior United States application or PCT International

Declaration and Power of Attorney – Ser. No. 10/579,368
Attorney Docket No. KAWZ 200114
Page 2 of 2

application in the manner provided by the first paragraph of Title 35, United States Code, Section 112, I acknowledge the duty to disclose material information which is material to patentability as defined in Title 37, of Federal Regulations Code, Section 1.56(a) which became available between the filing date of the prior application and the national or PCT international filing date of this application:

Prior U.S. Application(s) or PCT Application(s) Designating the United States:

(Application Serial No.) (Filing Date) (Status)

POWER OF ATTORNEY: As a named inventor, I hereby appoint the following to prosecute this application and transact all business in the Patent and Trademark Office connected therewith.

All practitioners associated with:

Customer No. 27885

SEND CORRESPONDENCE TO:

CUSTOMER NUMBER 27885

Fay Sharpe LLP 1100 Superior Avenue, 7th Floor Cleveland, OH 44114 DIRECT TELEPHONE CALLS TO:

Richard J. Minnich (216) 363-9100

I hereby declare that all statements made herein of my own knowledge are true and that all statements made on information and belief are believed to be true; and further that these statements were made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both under Section 1001 of Title 18 of the United States code and that such willful false statements may jeopardize the validity of the application or any patent issuing thereon.

Full name of FIRST SOLE inventor:

YASUYOSHI KATO

Inventor's Signature:

yasingoshi Kalo

Date: January 5, 2009

Residence and

Post Office Address:

c/o Kure Research Laboratory

Babcock-Hitachi- Kabushiki Kaisha

3-36, Takaramachi, Kure-shi Hiroshima 737-0029 Japan

Citizenship:

Japan

N:\KAWZ\200114\CAS0009584V001.docx